

FISCAL NOTE

SB 2200 - HB 2189

February 9, 1998

SUMMARY OF BILL: Increases the fee to receive a "paid" tax certificate on real estate for inheritance and gift tax purposes from \$1 to \$2.

ESTIMATED FISCAL IMPACT:

MINIMAL

Assumes no fiscal impact since the Department of Revenue uses its waiver authority to forgo collection of this fee.

CERTIFICATION:

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "James A. Davenport". The signature is fluid and cursive, with a large initial "J" and "D".

James A. Davenport, Executive Director